FORM TA-2
(Rev. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA **26**

TRANSIENT ACCOMMODATIONS TAX ANNUAL RETURN & RECONCILIATION

Place an "X" in this box ONLY if this is an AMENDED return

TAX YEAR ENDING **HAWAII TAX I.D. NO.** TA

NAME: Last 4 digits of your FEIN or SSN

PART I — TRANSIENT ACCOMMODATIONS TAX

DISTRICT	Column a GROSS RENTAL OR GROSS RENTAL PROCEEDS	Column b EXEMPTIONS/DEDUCTIONS (Explain on Reverse Side)	Column c TAXABLE PROCEEDS (Column a minus Column b)	
1. OAHU				1
2. MAUI, MOLOKAI, LANAI				2
3. HAWAII				3
4. KAUAI				4

PART II — TIMESHARE OCCUPANCY TAX

		TOTAL FAIR MARKET RENTAL VALUE
5. OAHU DISTRICT	5.	
6. MAUI, MOLOKAI LANAI DISTRICT	6.	
7. HAWAII DISTRICT	7.	
8. KAUAI DISTRICT	8.	

PART III — TAX COMPUTATION

9. **TOTAL AMOUNT TAXABLE.** Add Column c of lines 1 thru 4 and lines 5 thru 8. Enter result here (but not less than zero).	9.	
10. **Tax Rate**	10.	**x0.0925**
11. **TOTAL TAXES DUE.** Multiply Line 9 by Line 10 and enter the result here. **If you did not have any activity for the year, enter "0.00" here**	11.	

PART IV — ADJUSTMENTS & RECONCILIATION

12. Amounts assessed during the year... PENALTY _____ INTEREST _____	12.	
13. **TOTAL AMOUNT.** Add lines 11 and 12.	13.	
14. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR.	14.	
15. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN (For Amended Return ONLY)	15.	
16. **NET PAYMENTS MADE.** Line 14 minus line 15	16.	
17. **CREDIT TO BE REFUNDED.** Line 16 minus line 13	17.	
18. **ADDITIONAL TAXES DUE.** Line 13 minus line 16	18.	

• ATTACH CHECK OR MONEY ORDER HERE •

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the Transient Accommodations Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER

Continued on page 2 — Parts V, VI & VII *MUST* be completed

Name:

Hawaii Tax I.D. No. TA

Last 4 digits of your FEIN or SSN

TAX YEAR ENDING

PART V — TOTAL AMOUNT DUE

19. **FOR LATE FILING ONLY** ➔ PENALTY _____ INTEREST _____ 19. _____

20. **TOTAL AMOUNT DUE AND PAYABLE.** Add lines 18 and 19 ..... 20. _____

21. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank to Form TA-2. Write "TA", the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P.O. BOX 2430, HONOLULU, HI 96804-2430 or file and pay electronically at **tax.hawaii.gov/eservices/**. **If you are NOT submitting a payment with this return, please enter "0.00" here** ..... 21. _____

PART VI — SCHEDULE OF EXEMPTIONS/DEDUCTIONS

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your transient accommodations tax return. For more information, see the Form TA-2 Instructions.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes.

DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT

Grand Total of Exemptions and Deductions — Add the amounts above in Part VI and enter here. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. (See Instructions) . . . . . _____

Additional Instructions for Exemptions/Deductions (ED)

For each exemptions/deductions you have claimed, enter:

1. For the "DISTRICT" column, enter the number that represents the Tax District from which the income was earned. 1 = Oahu; 2 = Maui; 3 = Hawaii; and 4 = Kauai
2. For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
3. Enter your total amount of the exemption/deduction claimed for that District and ED Code.

Example: Taxpayer A received gross rental proceeds of $2,000.00 from the Consul General of the Philippines for lodging on Maui. Taxpayer A enters the following to justify the deduction entered in Part I, Line 2, Column b of the Transient Accommodations Tax Return:

DISTRICT / ED CODE	AMOUNT
2 / 110	2,000.00

Description (HRS)	ED Code
Complimentary Accommodations (§237D-3(7))	100
Diplomats and Consular Officials (§237D-3(8))	110
Federal or state subsidized lodging (§237D-3(5))	120
Health care facilities defined in HRS§321-11(10) (§237D-3(1))	130
Nonprofit Organization, Lodging provided by a (§237D-3(3))	140
School Dormitories (§237D-3(2))	150
Students —	
Full-time Post-secondary (§237D-3(6))	160
Summer Employment (§237D-3(6))	170
Temporary Lodging Allowance for military (§237D-3(4))	180
Working Fringe Benefit (§237D-3(7))	190

PART VII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS

AMOUNT	
_____	1. Gross rental or gross rental proceeds — Total of Part I, column (a), lines 1 through 4. (Note: Does NOT include general excise taxes visibly passed on or transient accommodations taxes visibly passed on.)
_____	2. Total general excise taxes visibly passed on.
_____	3. Add lines 1 and 2. This amount is your gross proceeds from furnishing transient accommodations that are reportable on line 13, column c of your General Excise/Use Tax Annual Return & Reconciliation (Form G-49).